

REMARKS/ARGUMENTS

Favorable consideration of this application, in light of the following discussion and in light of the amendments set forth hereinabove, is respectfully requested.

In parent application serial number 10/112,326 (our ref: 220380US3DIV), Claims 23, 25 and 26 were rejected under 35 U.S.C. § 102 as being anticipated by Wada et al. (U.S.P. 4,543,711); Claims 23, 25 and 26 were rejected under 35 U.S.C. § 102 as being anticipated by Kudo et al. (JP51-115199) and Claims 28 and 29 were allowed on the basis of the fact that, as explained by Examiner Compton, the prior art of record does not teach or suggest a heat exchanging tube feed apparatus comprising a rotatable shaft in combination with the other claimed subject matter of Claim 28.

In view of the foregoing and in view of the review of the above-noted prior art, Claim 23 has now been amended so as to include the step of forming the U-shaped tubes by a forming device turnably mounted on a shaft at a tube take out position. In view of the Examiner's admission as to the fact that the prior art of record fails to indicate a teaching or disclosure of structure of this type for forming the U-shaped tubes in the manner now claimed in method Claim 23, it is respectfully submitted that Claim 23, as well as Claims 25 and 26 which are dependent therefrom, patentably define over the prior art of record in the parent application and thus merits indication of allowability.

Inventor: Yoshiharu TOKUNAGA, et al.
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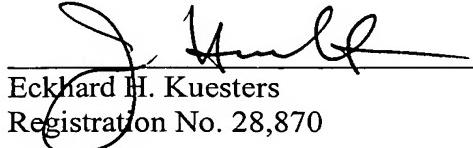
In view of the foregoing, an early and favorable Office Action is believed to be in order and the same is hereby respectfully requested.

Respectfully submitted,

OBLON, SPIVAK, McCLELLAND,
MAIER & NEUSTADT, P.C.

Customer Number
22850

Tel: (703) 413-3000
Fax: (703) 413-2220
(OSMMN 08/03)
JDH/rac


Eckhard H. Kuesters
Registration No. 28,870

James D. Hamilton
Registration No. 28,421
Attorneys of Record

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